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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11 Case No.

• 00 12555 (TMD)

LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)

:

Debtors. : (Jointly Administered)

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DEBTORS' OMNIBUS REPLY TO CERTAIN RESPONSES TO DEBTORS' FORTY-FIRST, FORTY-SECOND AND FORTY-THIRD OMNIBUS OBJECTIONS TO CLAIMS (LATE-FILED CLAIMS AND LATE-FILED LEHMAN PROGRAMS SECURITIES CLAIMS)

TO THE HONORABLE JAMES M. PECK, UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. ("<u>LBHI</u>") and its affiliated debtors in the above-captioned chapter 11 cases, as debtors and debtors in possession (collectively, the "<u>Debtors</u>"), file this omnibus reply (the "<u>Reply</u>") to certain responses received opposing the (i) Debtors' Forty-First Omnibus Objection to Claims (Late-Filed Claims) [Docket No. 11306], (ii) Debtors' Forty-Second Omnibus Objection to Claims (Late-Filed Lehman Programs Securities Claims) [Docket No. 11307], and (iii) Debtors' Forty-Third Omnibus Objection to Claims (Late-Filed Lehman Programs Securities Claims) [Docket No. 11308] (collectively, the "<u>Omnibus Objections</u>") and respectfully represent as follows:

¹ Capitalized terms not defined herein shall have the meaning ascribed to them in the Omnibus Objections.

I. PRELIMINARY STATEMENT

- 1. The Bar Date Order (as defined below) required that in order for claims to be considered timely-filed, they must have been actually received on or before the applicable deadline. The claims included on Exhibit A² (the "<u>Late-Filed Claims</u>") were received after the applicable Bar Dates (as defined below), and therefore, should be expunged and disallowed.
- 2. The Late-Filed Claims were mailed by Claimants in foreign countries less than six calendar days prior to the applicable Bar Date. Based on the Debtors' review of information concerning the delivery period for mail from the applicable foreign countries, the Claimants could not have reasonably expected that the Late-Filed Claims would be delivered to the Debtors prior to the Bar Dates. The Claimants do not argue that they are entitled to relief pursuant to Bankruptcy Rule 9006(b), but rather merely state they mailed the Late-Filed Claims prior to the applicable deadline. Notwithstanding that the Claimants did not raise such arguments, for the reasons set forth herein, the Claimants cannot satisfy the "hard line" application of the "excusable neglect" standard followed by the Second Circuit and by this Court in these chapter 11 cases.
- 3. This Court entered an order on June 2, 2009 [Docket No. 4271] (the "Bar Date Order"), establishing (i) September 22, 2009 (the "Bar Date") and November 2, 2009 (the "Securities Programs Bar Date," together with the Bar Date, the "Bar Dates") as the deadlines for filing claims against the Debtors based on prepetition claims and (ii) the procedures for the filing of such claims. Despite clear language in the Bar Date Order warning that failure to timely file a claim would result in their claims being barred, the Claimants submitted untimely claims.

² Exhibit A lists the holder of each Late-Filed Claim (the "Claimant"), its claim number, the date the claim was postmarked, the date the claim was received, the country of origin, and the method of mailing.

4. The Debtors received formal and informal responses to the Omnibus Objections representing over 300 claims. The responses assert a variety of reasons why the untimeliness of the Late-Filed Claims should be excused. The vast majority of excuses relate to the time that the mail was in transit, particularly with regard to international mail. Through this Reply, the Debtors reply to the ten responses (the "Responses") filed by the Claimants.³

II. ARGUMENT

A. The Second Circuit Strictly Enforces Bar Dates and Sets a High Bar for Excusable Neglect

- 5. As this Court has recognized, "bar dates are critically important to the administration of a successful chapter 11 case." *In re Lehman Bros. Holdings, Inc.*, 433 B.R. 113, 119 (Bankr. S.D.N.Y. 2010) (internal quotations omitted). A bar date enables debtors to determine with reasonable promptness, efficiency, and finality what claims will be made against their estates—a determination without which they cannot effectively reorganize. *In re Keene Corp.*, 188 B.R. 903, 907 (Bankr. S.D.N.Y. 1995); *Florida Dept. of Ins. v. Drexel Burnham Lambert Group, Inc.* (*In re Drexel Burnham Lambert Group, Inc.*), 148 B.R. 1002, 1005 (S.D.N.Y. 1993) ("The bar order by forcing creditors to make known their claims against the estate, enables the bankruptcy judge to tally up the debtor's assets and liabilities so that a reorganization plan can be developed.") (internal quotations omitted). Bankruptcy Rule 9006(b) vests the decision to extend the bar date "squarely within the discretion of the bankruptcy judge." *In re Drexel Burnham Lambert Group, Inc.*, 148 B.R. at 1008.
- 6. Bankruptcy Rule 9006(b)(1) provides that "on motion made after the expiration of the specified period [the court may] permit the act to be done where the failure to act

 $^{^3}$ This Reply only addresses the Responses listed on <u>Exhibit A</u>. The Debtors reserve their right to file reply briefs responding to all other responses received in opposition to the Omnibus Objections.

was the result of excusable neglect." Fed. R. Bankr. P. 9006(b)(1). The Supreme Court, in interpreting the term "excusable neglect," has held that the term "neglect" in its ordinary sense means "to give little attention or respect to a matter, or . . . to leave undone or unattended to esp[ecially] through carelessness . . . and encompasses both simple, faultless omissions to act and more commonly, omissions caused by carelessness." *Pioneer Inv. Serv. Co. v. Brunswick Assocs. L.P.*, 507 U.S. 380, 388 (1993). The determination of whether a claimant's neglect of a deadline is *excusable*, according to *Pioneer*, however, is an equitable determination in which a court should consider all relevant circumstances surrounding the claimant's omission, such as: "the danger of prejudice to the debtor, the length of the delay and its potential impact on judicial proceedings, the reason for the delay, including whether it was within the reasonable control of the movant, and whether the movant acted in good faith." *Id.* at 395.

7. In applying the *Pioneer* factors to determine whether a late-filed proof of claim was the result of "excusable neglect," the Second Circuit has taken a "hard line" approach that does not give the four factors equal weight. *In re Enron Corp.*, 419 F.3d 115, 122-24 (2d Cir. 2005); *In re Lehman Bros. Holdings Inc.*, 433 B.R. at 119-20. The third *Pioneer* factor—the reason for the delay in filing, including whether the cause of such delay was within the reasonable control of the claimant—is the most critical. *See Enron*, 419 F.3d at 122-24. The Second Circuit has noted that the reason for this approach is that the other factors delineated in *Pioneer*—prejudice, length of delay and impact on judicial proceedings, and the claimant's good faith—will typically weigh in favor of the claimant, and the court will therefore focus on the reason for the delay in filing. *Id.* at 122 (citing *Silivanch v. Celebrity Cruises, Inc.*, 333 F.3d 355, 368 (2d Cir. 2003).).

- 8. This Court has followed the Second Circuit's "hard line" approach in applying the *Pioneer* factors in deciding ten prior motions in this case. Only on two occasions, where "creditors consciously endeavored to comply with the bar date and established that their delay was the result of justifiable confusion over the application of the bar date to their particular claims," did this Court find the existence of excusable neglect. *In re Lehman Brothers Holdings Inc.*, 433 B.R. at 127. On the eight other occasions, this Court found that the delay in filing the late claims was within the control of the various claimants and that "reasons offered by the Movants demonstrate a lack of care or thoughtful attention to the preparation and filing of their proofs of claim." *Id.* The Court should follow its prior decisions and overrule the Responses which allege mere "neglect"—not "excusable neglect"—on the part of the claimants in failing to timely file their claims.
- 9. The *Pioneer* factors, particularly the reason for Claimants' delay in filing their Claims, the prejudice to the Debtor, and the length of the delay, weigh heavily in favor of the Debtors.

B. The Omnibus Objections Should Be Granted Because the Claimants Cannot Demonstrate Excusable Neglect

- 10. The burden of establishing excusable neglect is squarely on the Claimants, not the Debtors or the Court. *In re Enron Corp.*, 419 F.3d at 121 ("The burden of proving excusable neglect lies with the late-claimant."). The Claimants do not argue that the circumstances surrounding the Late-Filed Claims warrant relief pursuant to Bankruptcy Rule 9006(b), or provide any analysis in support of "excusable neglect" to satisfy their burden.
- 11. The only argument asserted by the Claimants that their Late-File Claims should be deemed timely-filed is that they mailed their proofs of claims prior to the applicable Bar Date. Contrary to such assertions, postmarking the Late-Filed Claims prior to the applicable Bar

Date does not satisfy the Bar Date Order. Pursuant to the Bar Date Order, "[p]roofs of Claim will be deemed timely-filed only if <u>actually received</u> by Epiq or the Court on or before the Bar Date." (Bar Date Ord. at 3 (emphasis in original).) Similarly, the Bar Date Notice and the Securities Programs Bar Date Notice each warned, in bold and underlined font, that claims would only be considered timely if <u>actually received</u> on or before the Bar Date. (Bar Date Notice at 3; Securities Programs Bar Date Notice at 3.) The Bar Date Notice and the Securities Programs Bar Date Notice were widely disseminated, and the Securities Programs Bar Date Notice was translated into numerous different languages.

- 12. The provisions of the Bar Date Order, the Bar Date Notice, and the Securities Programs Bar Date Notice were clear and unambiguous. Each stated, in no uncertain terms, that claims would only be deemed timely if *actually received* on or before the Bar Date. Notwithstanding such fact, Claimants have "fail[ed] to follow the clear dictates of a court rule," and they should not be permitted to have their late-filed claims deemed timely simply because they mailed their claim on or before the Bar Dates. *See In re Enron Corp.*, 419 F.3d at 123.
- While the Supreme Court in *Pioneer* recognized that courts are "permitted, where appropriate, to accept late filings caused by inadvertence, mistake, or carelessness, as well as by intervening circumstances beyond the party's control," *Pioneer*, 507 U.S. at 388, 391, the Second Circuit has applied a strict standard in determining whether inadvertence or mistake amounts to excusable neglect, noting that "the equities will rarely if ever favor a party who fails to follow the clear dictates of a court rule, and ... where the rule is entirely clear, we continue to expect that a party claiming excusable neglect will, in the ordinary course, lose under the Pioneer test." *In re Enron Corp.*, 419 F.3d at 123, 126 (internal quotations omitted).

- neglect, here the facts do not rise to the level of excusable neglect. *See, e.g., In re Bicoastal Corp.*, 136 B.R. 288, 290 (Bankr. M.D. Fla. 1990) (finding excusable neglect where claimant contracted for delivery of proof of claim by specific date, but due to extreme weather conditions, delivery service failed to timely deliver the proof of claim). When, as here, the reason for the late claim is that a claimant waited until too close to the bar date and selected the slowest method of delivery, courts have not hesitated to prohibit the late-filed claim. *See, e.g., Kmart Corp.*, 381 F.3d 709, 715 (7th Cir. 2004); *In re Diggs*, 220 B.R. 247, 252 (Bankr. M.D.N.C. 1998).
- of the Bar Dates to insure that the Late-Filed Claims were received timely. The failure to do so is mere carelessness that was within the control of Claimants and thus does not satisfy the requirements for excusable neglect. *See In re Yankee Distrib. Co., Inc.*, 53 B.R. 222, 223-24 (D. Vt. 1985) (denying motion to have claim that was one day late deemed timely on basis that claimant was responsible for late-filing due to misplaced reliance on postal system to deliver claim timely). For example, in *Kmart*, the claimant's attorney waited until the day before the bar date to mail the claim, and entrusted the claim to a clerk. *Kmart*, 381 F.3d at 712. The clerk, either due to oversight or because the post office could not guarantee next day delivery, checked the box for Second Day Delivery, thereby causing the claim to be delivered on the day after the bar date. *Id.* The Court held that by waiting until the last possible moment to mail the claim and failing to follow up with the clerk, the claimant could not establish excusable neglect. *Id.* at 715. Similarly, in *Diggs*, the court noted that because the claimant waited until the day before the claim was due to mail it and used first class mail, rather than an overnight mail service to ensure compliance with

the bar date, the reason for the delay was within the reasonable control of the movant. *Diggs*, 220 B.R. at 250-52.

- 16. Here, as detailed on Exhibit A, each of the Claimants mailed his Late-Filed Claim(s) from a foreign country only four to six calendar days before the applicable Bar Dates using first class international mail, which is the slowest type of mail and has no guarantee of delivery within any particular timeframe. The Bar Date occurred on a Tuesday and the Securities Programs Bar Date occurred on a Monday, and therefore the Claimants waited to mail the Late-Filed Claims until between two and four working days before such deadlines.
- Kong Post Office provides delivery guidelines for international airmail, but notes that the guidelines are merely points of reference. (*See* Hongkong Post Delivery Standards, attached hereto as Exhibit B, available at http://www.hongkongpost.com/doc/common/
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 Post Office expects, but does not guarantee, that mail will be delivered anywhere between five and sixteen working days after mailing. (*Id*.)
- Office does not provide an estimated time of arrival for mail to the United States, and instead notes that delivery times will vary according to the country. (*See* Description of Spanish Registered Mail, attached hereto as Exhibit C, available at http://www.correos.es/ENG/01P-EnviarDoc/01-CPostales/02-CCertificadas/01P0102-CCertificadas.asp.) However, the guidelines provide that mail within Spain takes up to *3 working days* for delivery, and international mail within Europe takes up to *4 working days*. It is not reasonable to expect that mail delivery from Spain to the United States would take any less time than mail delivery to countries within Europe.

19. The untimeliness of the Late-Filed Claims was squarely within Claimants' control and occurred as a result of Claimants' delay in mailing the Late-Filed Claims and their choice to use the slowest delivery option. Despite the requirement that claims be *actually received* prior to the Bar Dates, the Claimants delayed mailing the Late-Filed Claims until six or fewer calendar days (four or fewer working days) prior to the applicable Bar Dates using Hong Kong or Spain's regular mail system. Claimants elected not to use any priority or express designation, or any overnight services such as FedEx, DHL, or UPS. Thus, it was unreasonable for Claimants to have had any expectation that the Late-Filed Claims would arrive prior to the Bar Dates. As such, the reason for the delay weighs strongly against a finding of excusable neglect.

C. Allowing the Claims Will Prejudice These Estates

impact that a late claim may have on the judicial administration of the case, considering the size of the late claim in relation to the estate. *See In re Keene Corp.*, 188 B.R. 903, 910 (Bankr. S.D.N.Y. 1995); *In re Drexel Burnham Lambert Group, Inc.*, 148 B.R. at 1007; *In re Alexander's Inc.*, 176 B.R. 715, 722 (Bankr. S.D.N.Y. 1995). More than 67,000 claims have been filed against the Debtors. Enforcement of the Bar Dates is critical for the Debtors to manage the enormous task of processing the claims and to proceed with reorganization. The Debtors' employees and advisors have spent significant amounts of time analyzing the claims, and the Debtors have filed a proposed reorganization plan and disclosure statement. This Court has already determined that in these cases "the enormity of the claims allowance process is self-evident, and prejudice needs to be evaluated in this unprecedented setting" and therefore, a "strict application of the Bar Date Order is needed to effectively manage the claims process and that permitting additional claims will lead to an opening of the claims process with foreseeable prejudice to the Debtors." *In re Lehman Brothers Holdings Inc.*, 433 B.R. at 121.

- 21. While Claimants may argue that the Debtors will not be prejudiced by acceptance of the Late-Filed Claims because "it's only one claim" or because the dollar value is relatively small, this argument should be rejected. It ignores the cumulative effect that permitting the Late-Filed Claims will have on the estate. Permitting exceptions to the Bar Dates does not impact "only one claim" and could have a significant economic impact on the estates, including the distributions available to creditors that exercised proper diligence in filing their claims. As this Court has recognized, "[t]he prejudice to the Debtors is not traceable to the filing of any additional single claim but to the impact of permitting exceptions that will encourage others to seek similar leniency." *Id.* at 121.
- 22. The status of these chapter 11 cases also confirms the prejudice that Debtors will suffer if the Late-Filed Claims are allowed to proceed. The Debtors filed their first amended chapter 11 plan and disclosure statement on January 25, 2011. The filing, in and of itself, of a chapter 11 plan and disclosure statement is a factor that is considered when determining whether a debtor will be prejudiced. *See In re Keene Corp.*, 188 B.R. at 910. The Debtors have spent significant amounts of time and effort negotiating the chapter 11 plan as well as reviewing and objecting to claims. If Claimants are granted leniency on the basis of excusable neglect, then holders of other late-filed claims will seek similar relief. A sudden increase in claims at this time would disrupt the orderly administration of the Debtors' estates.

4. Length of Delay.

23. The Late-Filed Claims were received between one and thirteen days after the Bar Dates. Although the Debtors recognize that the length of delay as to certain Late-Filed Claims was minimal, Claimants never filed a motion with the Court seeking relief under Bankruptcy Rule 9006(b). It was only after the Debtors filed the Omnibus Objections, almost a year after the Bar Date and ten months after the Securities Programs Bar Date, that these parties

raised any argument that their Late-Filed Claims should be deemed timely-filed. At least two of the Claimants requested return receipts, which suggests that they were aware that their Late-Filed Claims were untimely. If parties are permitted to claim excusable neglect at this stage in the proceeding, then the purpose and effect of the Bar Dates will have been diluted. Accordingly, this *Pioneer* factor weighs in favor of the Debtors.

5. Good Faith.

24. The Debtors have no evidence that Claimants acted in bad faith when they claimed excusable neglect. However, as discussed above, this factor typically weighs in favor of the party moving to file a late claim and hardly counterbalances the other three *Pioneer* factors which weigh in the Debtors' favor, particularly the "reason for delay" factor, discussed above, which the Second Circuit has deemed to be the most relevant and critical in the equitable determination of whether a movant's neglect is excusable. *See In re Enron Corp.*, 419 F.3d at 122-24.

III. <u>CONCLUSION</u>

WHEREFORE, for the reasons set forth above and in the Omnibus Objections, the Debtors respectfully request that the Court enter an order disallowing and expunging the Late-Filed Claims in their entirety and grant such other and further relief as the Court may deem just and appropriate.

Dated: May 27, 2011

New York, New York

/s/ Robert J. Lemons

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EXHIBIT A

EXHIBIT A

<u>Claimant Name</u>	<u>Claim</u> <u>Number</u>	Omnibus Objection	Response Docket Number	<u>Date</u> <u>Mailed</u>	<u>Date</u> <u>Received</u>	Country of Origin	Type of Mail
Quismorio, James	36443	41	12130	9/18/09	10/5/09	Hong Kong	First Class, Registered
Iberaval SGR	64505	42	11828	10/27/09	11/3/09	Spain	First Class, Certified, Return Receipt Requested
Synam Limited	64625	42	12426, 12520	10/28/09	11/4/09	Hong Kong	First Class
Synam Limited	64626	42	12426, 12521	10/28/09	11/4/09	Hong Kong	First Class
Synam Limited	64627	42	12426, 12522	10/28/09	11/4/09	Hong Kong	First Class
Force Manner Company Limited	65120	42	11831	10/29/09	11/6/09	Hong Kong	First Class
Vilchez Moleon, Antonio	65291	42	12110	10/28/09	11/10/09	Spain	First Class, Registered
Mohinani, Hassomal Bulchand and Renu Harish	65305	43	12123, 12124, 12125	10/27/09	11/10/09	Hong Kong	First Class, Registered, Return Receipt Requested
Mohinani, Hassomal Bulchand and Renu Harish	65306	43	12123, 12124, 12125	10/27/09	11/10/09	Hong Kong	First Class, Registered, Return Receipt Requested
Mohinani, Hassomal Bulchand and Renu Harish	65307	43	12123, 12124, 12125	10/27/09	11/10/09	Hong Kong	First Class, Registered, Return Receipt Requested

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EXHIBIT B

Pos15 附頁 Pos15 Supplement

Hongkong Post 香港郵政

Postage Rates and Services

郵費及服務

Linking people Delivering business 傳心意 遞商機

二零一零年十二月

December 2010

(二字一零年十二月 December 2010)

² 信件及包装的旅遊集引表線構造,資料只供作參考之用。The delivery standard for letters and parcels are for reference only, as they cannot be guaranteed

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•本時間表可隨時另作更改。接校電 2921 2222 者遇郵政一級服務查詢無緣以獲取遇一步的資料。 * Subject to alternation. For further information, please ring the Hongkong Post General Enquiry Hotline on 2921 2222.

EXHIBIT C



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· Sending documents Letters and documents Individuals > Sending documents > Letters and documents > Standard malt: Characteristics

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Standard Mail: Characteristics

The scope of a Letter is the national territory (including Andorra) and abroad.

The Letter must not exceed the maximum dimensions shown below:

- When you send documents using an envelope or a box: Length+Height+Width= 90 cm, with the greatest dimension being no more than 60 cm.
- When you send documents using a roll/lube: Length + 2 x the diameter = 104 cm, with the greatest dimension being no more than 90 cm.

The minimum dimensions must not be less than the following:

■ Envelope or box; 14 x 9 cm.

■ Roll/tube: Length + 2 x the diameter = 17 cm, with the greatest dimension not being less than 10 cm.

A Letter can weigh no more than 2 kg.

Logistics Operations and Distribution Periods:

Delivery periods:

Nationwide delivery of 93% of shipments within 3 working days.

If the letter is sent to Europe, the delivery period will be between 2 and 4 working days.

For all other destinations, the delivery time will vary according to the country.

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